

EXHIBIT B

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION**

**JOHN BEAN TECHNOLOGIES CORPORATION
Plaintiff,**

v.

**B GSE GROUP, LLC and BRYAN BULLERDICK
Defendants.**

CIVIL ACTION NO: 1:17-CV-142-RJS-DAO

SUPPLEMENTAL EXPERT REBUTTAL REPORT OF NICHOLAS R. HARRIS

SEPTEMBER 6, 2021

**CONFIDENTIAL INFORMATION
ATTORNEYS EYES ONLY
SUBJECT TO PROTECTIVE ORDER**



Nicholas R. Harris, CPA/ABV, CFA, CFE
Director, Forensic and Valuation Services
GreerWalker LLP

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I. Introduction

I issued an Expert Rebuttal Report in the above-captioned matter on February 14, 2019 (my “Initial Rebuttal”). It details my analysis and critique of JBT’s alleged lost profit damages and BGSE’s alleged unjust enrichment per the Expert Report of the David R. Duski dated January 10, 2019, (the “2019 Duski Report” or Mr. Duski’s “2019 Report”).

Since the exchange of those reports, on August 13, 2020, the Court filed its Memorandum Decision and Order on the parties’ cross-motions for summary judgment on JBT’s affirmative claims and JBT’s Motion for Partial Summary Judgment on Defendants’ Counterclaims (the “Summary Judgment Order”).¹ Per the Summary Judgment Order, the Court granted in part and denied in part the parties’ motions for summary judgment on JBT’s affirmative claims as shown in Table 1 below:

Table 1
Order on Motions for Summary Judgment on JBT’s Affirmative Claims²

| Count | JBT Cause of Action | Summary Judgment Opinion |
|-------|--|--------------------------|
| 1 | Federal Misappropriation of Trade Secrets | Granted for JBT |
| 2 | State Misappropriation of Trade Secrets | Granted for JBT |
| 3 | Federal Unfair Competition and False Designation of Origin (Against BGSE) | Granted for JBT |
| 4 | Federal Unfair Competition and False Advertising (Against BGSE) | Granted for Defendants |
| 5 | Federal Trademark Infringement (Against BGSE) | Denied for all parties |
| 6 | Breach of Contract – The 2011 Confidentiality Agreement (Against Mr. Bullerdick) | Granted for JBT |
| 7 | Breach of Contract – The 2011 NDA (Against BGSE) | Granted for JBT |
| 8 | Breach of Contract – The 2012 Distributorship Agreement (Against BGSE) | Granted for JBT |
| 9 | Defamation | Granted for Defendants |
| 10 | Tortious Interference | Denied for all parties |

The Court granted in part and denied in part JBT’s Motion for Summary Judgment on Defendants’ counterclaims as shown in Table 2 below. The Court denied the parties’ motions in all other respects.³

¹ Summary Judgment Order, p. 2.

² Summary Judgment Order, p. 78.

³ Summary Judgment, p. 78.

Table 2
Rulings on JBT's Motion for Summary Judgment on Defendants' Counterclaims⁴

| Count | Defendants Cause of Action | Summary |
|-------|-------------------------------------|------------------|
| | | Judgment Opinion |
| 1 | Declaratory Judgment | Denied for JBT |
| 2 | Tortious Interference | Granted for JBT |
| 3 | Negligent Misrepresentation | Granted for JBT |
| 4 | Defamation | Granted for JBT |
| 5 | Unfair or Deceptive Trade Practices | Denied for JBT |

Since the exchange of expert reports in 2019, BGSE supplemented its discovery production with actual revenue and cost documentation related to BGSE's work on the Projects. JBT requested, and I understand that BGSE produced, the items shown in Table 1 below.

Table 3
JBT's Requests for Production Since the 2019 Expert Reports⁵

| Request Number | Request for Production as Modified by December 24, 2020 Letter to BGSE's Counsel |
|----------------|--|
| 40 | ... documents and communications referring to or otherwise relating to the bidding on, award of, or supply of conditioned air and power units by BGSE, including related submittals, to the Eielson Projects. |
| 41 | ... any and all purchase orders issued to or by BGSE relating to air and power units supplied by BGSE to the Projects, and any documents referring to such purchase orders. |
| 42 | ... any and all invoices issued to or by BGSE relating to air and power units supplied by BGSE to the Projects, and any documents referring to such invoices. |
| 43 | ... payments from any contractor to BGSE relating to air and power units supplied to the Projects. |
| 44 | BGSE's final profit & loss statements relating to the Projects , and any and all documents referring to or otherwise relating to BGSE's final profit & loss statements relating to the Projects. |
| 45 | Any and all documents referring to or otherwise relating to fees paid to BGSE relating to air and power units supplied to the Projects. |
| 46 | Any and all documents referring to or otherwise relating to sales revenue earned by BGSE relating to air and power units supplied to the Projects. |
| 47 | Any and all documents referring to or otherwise relating to lost revenue, manufacturing costs, engineering costs, or project managements costs incurred by BGSE relating to air and power units supplied to the Projects. |
| 48 | Any snapshots or summaries of BGSE's profit and loss relating to the Projects, and any and all documents referring to or otherwise relating to snapshots or summaries of BGSE's profit and loss relating to the Projects. |
| 49 | Any and all documents referring to or otherwise relating to any other form of payment or reimbursement made to BGSE relating to the Projects. |

⁴ Summary Judgment Order, p. 79.

⁵ Plaintiff's Third Set of Requests to Produce to Defendant B GSE Group, LLC. Letter dated December 24, 2020 from Steven Zeller of Dykema Gossett PLLC to Josh Durham and Ward Davis of Bell of Davis & Pitt PA.

On August 3, 2021, JBT's expert witness on damages, David R. Duski, issued a supplemental expert report (the "Duski Supplement" or Mr. Duski's "Supplemental Report" and together with the 2019 Duski Report, the "Duski Report") to address certain supplemental information that became available since the date of his 2019 report.⁶ That supplemental information apparently refers to the items produced by BGSE listed above.

Counsel for Bryan Bullerdick and BGSE requested that I offer my opinions on Mr. Duski's Supplemental Report and analysis. That is the scope of this report (my "Supplemental Rebuttal" and together with my Initial Rebuttal, my "Rebuttal Report").

My Initial Rebuttal includes background information on this matter, my qualifications, and additional information. For brevity, that information is not restated in this report, and this report should be viewed as a supplement to my Initial Rebuttal. Additional background and information upon which I relied can be found in the pleadings and other documents produced in this matter.

As with my Rebuttal Report, opinions contained in this report are based on currently available information. As new or additional information becomes available, I may update or amend my calculations and opinions.

The latest copy of my CV is attached as **Appendix A**. Currently, GreerWalker LLP is being compensated for my time on this matter at \$430 per hour.

The documents that I received and relied upon in forming my opinions are listed in **Appendix B** and in the footnotes to this Supplemental Rebuttal and my Initial Rebuttal. In addition, I had conference calls with Bryan Bullerdick and Kim Contino, BGSE's CFO. I assisted BGSE with the production of accounting documents. In connection with that effort, I was given practitioner access to BGSE's QuickBooks Online accounting system.

⁶ Duski Supplement, p. 1.

II. Summary of Mr. Duski's Supplemental Opinions

Figure 1 below summarizes Mr. Duski's supplemental opinion of JBT's lost profits and BGSE's unjust enrichment. Mr. Duski's opinions are based on the claims granted for JBT per the Summary Judgment Order and assuming JBT prevails on some or all of its pending claims in this matter (collectively, JBT's "Claims").

Figure 1
Mr. Duski's Supplemental Summary of JBT Alleged Damages⁷

| Project | JBT Lost Profits | BGSE Unjust Enrichment | Total Damages |
|------------------|---------------------|---------------------------|---------------------|
| Lemoore P-328 | \$ [REDACTED] | [REDACTED] | [REDACTED] |
| Beaufort P-465 | [REDACTED] | [REDACTED] | [REDACTED] |
| Kaduna P-803 | [REDACTED] | [REDACTED] | [REDACTED] |
| Lemoore P-378 | [REDACTED] | [REDACTED] | [REDACTED] |
| Beaufort P-464 | [REDACTED] | [REDACTED] | [REDACTED] |
| Eielson EIE-376 | [REDACTED] | [REDACTED] | [REDACTED] |
| Burlington B-150 | [REDACTED] | [REDACTED] | [REDACTED] |
| Eielson EIE-378 | [REDACTED] | [REDACTED] | [REDACTED] |
| Eielson EIE-379 | [REDACTED] | [REDACTED] | [REDACTED] |
| Eielson EIE-393 | [REDACTED] | [REDACTED] | [REDACTED] |
| Eielson EIE-394 | [REDACTED] | [REDACTED] | [REDACTED] |
| Lemoore P-284 | [REDACTED] | [REDACTED] | [REDACTED] |
| Burlington B-130 | [REDACTED] | [REDACTED] | [REDACTED] |
| Burlington B-131 | [REDACTED] | [REDACTED] | [REDACTED] |
| Burlington B-132 | [REDACTED] | [REDACTED] | [REDACTED] |
| Burlington B-160 | [REDACTED] | [REDACTED] | [REDACTED] |
| Burlington B-360 | [REDACTED] | [REDACTED] | [REDACTED] |
| Total | \$ 201,777 | \$ 2,651,502 | \$ 2,853,280 |

Whereas Mr. Duski's 2019 Report included eight Projects, Mr. Duski's Supplemental Report includes the seventeen Projects listed above. Mr. Duski's opinion of JBT's Lost Profits decreased from \$ [REDACTED]⁸. The decrease relates to the inclusion of site startup testing, commissioning, and training costs that Mr. Duski erroneously excluded in his 2019 Report. Those costs include airfare, hotel, meals, car rental, and shipping.

Mr. Duski's opinions do not appear to specifically address JBT's claims for trademark infringement and tortious interference. He does not apportion his opinion of alleged damages to those claims.

⁷ Duski Supplement, p. 11.

⁸ 2019 Duski Report, p. 23. Duski Supplement, p. 11.

III. Supplemental Opinions

I have revised my opinions on JBT's alleged lost profits and BGSE's alleged unjust enrichment as shown in **Attachment 1** through **Attachment 3** in response to Mr. Duski's Supplemental Report. These attachments replace the corresponding attachments in my Initial Rebuttal. Table 4 below summarizes my opinion on how Mr. Duski's opinion of BGSE's alleged unjust enrichment should be adjusted.

Table 4
Mr. Duski's Opinion of JBT's Alleged Damages Adjusted⁹

| Project / Description | Unjust Enrichment Per Mr. Duski |
|-----------------------------------|------------------------------------|
| Lemoore P-328 | \$ [REDACTED] |
| Beaufort P-465 | \$ [REDACTED] |
| Kadena P-803 | \$ [REDACTED] |
| Lemoore P-378 | \$ [REDACTED] |
| Beaufort P-464 | \$ [REDACTED] |
| Eielson EIE-376 | \$ [REDACTED] |
| Burlington B-795 | \$ [REDACTED] |
| Eielson EIE-378 | \$ [REDACTED] |
| Eielson EIE-379 | \$ [REDACTED] |
| Eielson EIE-393 | \$ [REDACTED] |
| Eielson EIE-394 | \$ [REDACTED] |
| Total Alleged Unjust Enrichment | \$ [REDACTED] |
| Profit BGSE Would Have Earned | \$ [REDACTED] |
| Adjusted Unjust Enrichment | \$ [REDACTED] |

This table above includes eleven of the seventeen Projects that Mr. Duski included in his Supplemental Report. The reason for that is discussed in the first subsection below.

The table above assumes that BGSE would not have been awarded the PC Air and GPU scope of work on each Project but for JBT's Claims. I understand that additional findings of fact and liability remain for the trier of fact. These findings may preclude or limit the amounts shown above, on a project-by-project basis. I may update my opinions based on such findings, or evidence that is presented at trial.

The table above does not account for additional incremental costs associated with BGSE's use of Twist and Northern Air as suppliers of PC Air units versus JBT. Such costs would reduce

⁹ Duski Supplement, p. 11. The amount shown for Eielson EIE-378 includes \$130,312 of estimated PC Air profit. However, I understand that BGSE never installed PC Air on that project. Thus, no estimated or actual profit was earned, and the amount should be excluded from Mr. Duski's analysis.

the Adjusted Unjust Enrichment amount shown above. I may update this table to account for those costs prior to trial.

Table 4 above, and the related analysis, is based on estimated JBT PC Air pricing per JBT's blanket quote to BGSE for certain Projects.¹⁰ Otherwise, I am unaware of what JBT's pricing to BGSE would have been.

The calculation of "Profit BGSE Would Have Earned" as shown in Table 4 above is shown in Table 5 below.

**Table 5
Profit BGSE Would Have Earned Included in Mr. Duski's Unjust Enrichment Opinion**

| Count | Project | A Would-Have- Been BGSE PC Air Cost Using JBT as Supplier | B Actual PC Air Cost | C = A - B Estimated BGSE Incremental Profit / Savings | D Alleged BGSE Unjust Enrichment Per Duski Report | E = D - C Estimated BGSE Profit Unrelated to Alleged Wrongful Acts |
|-------|--------------------------|---|----------------------------|--|---|--|
| 1 | Lemoore P-328 (Phase 1) | \$ | | | | |
| 2 | Beaufort P-465 | | | | | |
| 3 | Kadena P-803 | | | | | |
| 4 | Lemoore P-378 (Phase 2/3 | | | | | |
| 5 | Beaufort P-464 | | | | | |
| 6 | Eielson EIE-376 | | | | | |
| 7 | Burlington B-795 (B-150) | | | | | |
| 8 | Eielson EIE-378 | | | | | |
| 9 | Eielson EIE-379 | | | | | |
| 10 | Eielson EIE-393 | | | | | |
| 11 | Eielson EIE-394 | | | | | |
| | | \$ | | | | |

Aside from updating the analysis contained in my Initial Rebuttal, additional analysis in response to Mr. Duski's Supplemental Report is shown in **Attachment 4** and **Attachment 5**. The following subsections provide additional discussion on my supplemental opinions.

A. Mr. Duski failed to provide a connection between JBT's Claims and alleged damages for six of the seventeen Projects.

For the last six Projects listed in Figure 1 above, Mr. Duski provided little or no explanation for how JBT's Claims are connected to the alleged unjust enrichment that he calculated. For Lemoore P-284 he merely states:

In February 2020, BGSE received a purchase order from Nicholas Construction Services, Inc. for GPU equipment and services related to the F-35 P-284 maintenance hangar at NAS Lemoore. BGSE also produced a profit and loss statement related to this project. If it is determined that BGSE was awarded

¹⁰ JBT00133067. Attachment 1.

this project due to (1) BGSE having previously engaged in unlawful acts leading to project awards at NAS Lemoore and/or (2) the result of unfair competition, BGSE's total unjust enrichment equals \$276,750.¹¹

For the remaining Projects, which are all Burlington projects, Mr. Duski states:

As discussed in connection with the Burlington B-150 project in my 2019 Report, BGSE had several email communications with Benaka, Inc., ("Benaka") including sending to Benaka documents that JBT contends contain false statements about BGSE's involvement with equipment it supplied on past projects. I understand Benaka did not win the B-150 project, but also bid on the combined project for buildings 130, 131, 132, 160, and 360. Benaka provided a letter of intent to BGSE, indicating that it would procure PC Air and GPUs from BGSE should Benaka win the contract. Benaka did win the contracts for the other buildings and provided a subcontract agreement to BGSE for PC Air and GPU equipment. If it is determined that BGSE was awarded this project due to (1) BGSE having previously engaged in unlawful acts leading to a project award at the Vermont Air National Guard in South Burlington, Vermont and/or (2) the result of unfair competition, BGSE's total unjust enrichment equals \$373,530.¹²

Based on the lack of support and information connecting JBT's Claims to BGSE's alleged unjust enrichment, I did not address these six projects in this supplemental report. However, I may do so if additional information is provided, or as necessary at trial.

B. Mr. Duski continues to rely on preliminary estimates in his opinion of BGSE's alleged unjust enrichment.

In his 2019 Report, Mr. Duski relied upon Project Estimates that do not reflect BGSE's actual cost and revenue. As shown in Table 6 below, despite the volume of documents produced since his 2019 Report, Mr. Duski continues to rely on Project Estimates for his calculation of BGSE's alleged unjust enrichment for several of the Projects.

¹¹ Duski Supplement, p. 9.

¹² Duski Supplement, pp. 9-10.

Table 6
Updated Summary of Documents Relied Upon by
Mr. Duski in Calculating BGSE's Alleged Unjust Enrichment

| Project | Document Relied Upon by Mr. Duski | Document Type |
|------------------|---|---|
| Lemoore P-328 | BGSE_00340901 | BGSE Project Estimate |
| Beaufort P-465 | BGSE_00340909 | BGSE Project Estimate |
| Kadena P-803 | BGSE_00276151 BGSE_00591910-BGSE_00591911 BGSE_00608225-BGSE_00608229 | BGSE Project Estimate BGSE Invoice No. 2272 Email Chain dated 12/2020-01/2021 |
| Lemoore P-378 | BGSE_00340927 | BGSE Project Estimate |
| Beaufort P-464 | BGSE_00603574 | BGSE Project Estimate |
| Eielson EIE-376 | BGSE_00603576 BGSE_00590187-BGSE_00590188 BGSE_00585388 BGSE_00606862 BGSE_00602348 | BGSE Project Estimate BGSE Purchase Order No. 272759 Piller Invoice No. 121760 BGSE Invoice No. 2467 BGSE Purchase Order No. 272718 |
| Burlington B-795 | BGSE_00340913 | BGSE Project Estimate |
| Eielson EIE-378 | BGSE_00464327 | BGSE Project Estimate |
| Eielson EIE-379 | BGSE_00602596 BGSE_00580658-BGSE00580666 at BGSE00580660-BGSE00580662 BGSE_00607724-BGSE_00607725 | BGSE Purchase Order No. 21969 BGSE Quote No. 122217 BGSE Invoice No. 2468 |
| Eielson EIE-393 | BGSE_00602726-BGSE_00602773 at BGSE_00602734 | BGSE Project Estimate |
| Eielson EIE-394 | BGSE_00605307 BGSE_00602436-BGSE_00602437 | Tesco Purchase Order No. 2346-CJB948737S to BGSE BGSE Purchase Order No. 272584 |

I understand that BGSE has produced to JBT the invoices that BGSE received from Piller, Northern Air, and Twist for GPU and PC Air on the Projects. Yet, Mr. Duski has not updated his analysis for these actual costs. Furthermore, the form of Mr. Duski's analysis is not conducive to updating for actual costs. That is because BGSE's invoices and cost records often include BGSE's scope of work beyond just PC Air and GPU, i.e., they also include BGSE's installation of service pits. Thus, it is often difficult to directly match BGSE's GPU and PC Air costs with the associated revenue, if any. Nonetheless, in my opinion, Mr. Duski's analysis unreasonably excludes actual costs that BGSE incurred in connection with its GPU and PC Air scope of work on the Projects, whether those costs were higher or lower than estimated. Those costs are discussed in more detail below and would significantly reduce Mr. Duski's unjust enrichment opinion if properly considered.

C. Mr. Duski's analysis excludes direct project-related costs that, if considered, would significantly reduce his opinion of BGSE's alleged unjust enrichment.

The following subsections discuss categories of costs that the Project Estimates, and Mr. Duski's unjust enrichment opinion, generally exclude. Yet, these costs were incurred as a direct result of BGSE's alleged or actual wrongful sales. Therefore, they should be considered as costs in the calculation of BGSE's alleged unjust enrichment.

1. Increased Material and Labor Costs

In my experience, it is common that contractors expect contingencies, i.e., events or circumstances that will negatively impact profit. Thus, it is reasonable to expect that BGSE's

actual profit was lower than the amount reflected on the Project Estimates.

One cause for that is changes in material requirements due to design errors or omissions, estimating errors or omissions, and field changes. To some extent, these are common and expected. Yet, they are not reflected in Mr. Duski's unjust enrichment opinion. As one example, Mr. Duski's analysis includes BGSE's expected profit on "CAS Soft Hose to Hard Pipe" connections on three Projects.¹³ In my own review of BGSE's cost records on those Projects, I identified that BGSE's actual material purchases for this scope of work were inconsistent with the Project estimates. Mr. Bullerdick explained that BGSE had intended to install soft hose connections between the PC Air units and Schedule 304 piping on these projects. However, the soft hose connections contemplated in the Project Estimates did not perform as expected. Instead, a more expensive pipe and flange assembly was fabricated and installed. As a result, BGSE incurred losses on the "CAS Soft Hose to Hard Pipe" line items. Yet, Mr. Duski's opinion includes profit on those items.

Another cause of increased material and labor costs is warranty service. I understand that many of the Projects required warranty and other follow-on services. A portion of the cost to BGSE is included in the direct labor and travel expenses discussed below. They should be considered as costs in the calculation of BGSE's alleged unjust enrichment.

2. BGSE's Direct Labor

BGSE accounts for all, or nearly all, of its personnel and labor costs as general and administrative expenses that are not directly allocated to BGSE's various projects. That accounting treatment is not uncommon. In fact, BGSE's external CPA firm even presented those personnel and labor costs as such in its financial statement review reports. Nonetheless, much of these labor costs are direct, project-related costs such as engineering, design, project management, procurement, and field services. As one example, in 2017, BGSE paid John Runyan \$48,400 in W-2 wages.¹⁴ Those wages were categorized as staff wages or "Salaries – staff" in BGSE's reviewed financials.¹⁵ I understand that Mr. Runyan was a field services technician providing direct labor on the Projects. Yet, this direct labor is ignored in Mr. Duski's analysis. Instead, these direct labor expenses should be considered in the calculation of BGSE's unjust enrichment.

¹³ Duski Supplement, Exhibit 4, Schedules A, C, and D.

¹⁴ BGSE_00603377.

¹⁵ Attachment 5.

3. Commissions

Commissions and other sales-related compensation should be considered in the calculation of BGSE's unjust enrichment. Mr. Duski even acknowledges as much. In his Supplemental Report, he states:

BGSE's P&L also includes a deduction for commission. However, I am unaware what portion of commissions, if any, relate to PC Air. Therefore, they have been excluded for purposes of my calculation. Notably, I understand that it is the Defendants' burden to prove all costs or deductions claimed.¹⁶

Again, BGSE accounts for commissions as general and administrative expenses. Yet, commissions are project-related costs that BGSE incurred incrementally in connection with its alleged or actual wrongful sales. Thus, they should be considered as costs in the calculation of BGSE's alleged unjust enrichment.

4. Travel Expenses

In connection with the project-related direct labor and sales discussed above, BGSE incurred significant travel expenses. Again, BGSE accounts for travel expenses in a general and administrative account. Not all travel costs are assigned to specific projects. Yet, they are project-related expenses that should be considered in the calculation of BGSE's alleged unjust enrichment.

5. Other Direct Costs

Historically, BGSE accounted for a relatively small portion of other direct costs such as shipping and equipment rentals in general and administrative expense accounts. Yet, they are project-related expenses that should be considered in the calculation of BGSE's alleged unjust enrichment.

D. I disagree with Mr. Duski's inclusion of BGSE's entire PC Air and GPU scope of work in BGSE's alleged unjust enrichment; however, if the trier of fact finds that appropriate, a reasonable estimate of BGSE's actual incremental PC Air and GPU profit on the Projects is \$1,097,202.

As discussed in my Initial Rebuttal, Mr. Duski's opinion of BGSE's alleged unjust enrichment is more expansive than the wrongful profit that JBT's own pleadings, and Mr. Duski's own report, describes. That is because Mr. Duski's analysis includes BGSE's *entire* GPU and PC Air scope of work. By contrast, my analysis is limited to profit from BGSE's sale of GPU or PC Air

¹⁶ Duski Supplement, Exhibit 4, Schedules B, C, E, and H.

units alone. Nonetheless, in case the trier of fact determines that Mr. Duski's expanded view of BGSE's unjust enrichment is appropriate, I prepared a comparable analysis that better accounts for BGSE's actual profit on the same scope of work.

In doing so, I started with the same BGSE revenue that Mr. Duski used in his analysis. However, I reduced that revenue for PC Air on Eielson EIE-378 because I understand that BGSE never installed PC Air on that Project.¹⁷ Indeed, I have been unable to identify any records associated with BGSE's actual installation of PC Air on that project. I also excluded revenue from the six Projects for which Mr. Duski failed to provide a connection to JBT's Claims. As shown in **Attachment 4**, that adjusted revenue is \$7,171,252.

Next, I estimated BGSE's incremental profit margin, commonly referred to as "contribution margin," based on *actual* historical performance. That profit margin accounts for actual cost of goods sold (e.g., materials purchased) *and* other incremental project costs such as labor, commissions, shipping, and travel. While BGSE did not specifically assign these costs to the Projects in its Project Estimates or internal accounting, BGSE could not have received alleged wrongful revenues without incurring these costs. **Attachment 5** shows that BGSE's estimated contribution margin based on actual performance is [REDACTED]%. That is significantly lower than the [REDACTED]% profit margin implied by Mr. Duski's analysis as shown in **Attachment 4**.

I applied the [REDACTED]% contribution margin to the \$[REDACTED] adjusted revenue. The result is an estimated incremental GPU and PC Air profit of \$[REDACTED].¹⁸

The application of a company-wide contribution margin does not account for the relatively higher cost nature of PC Air work versus other products and services that BGSE provided. Mr. Duski supports this point. He states in his Supplemental Report, in support of his lost profits opinion, "Through discussion with Nick Webb, Global Pricing and Analytics Manager at JBT AeroTech, he estimates that approximately 75% of site startup testing, commissioning, and training of equipment relates to PC Air, as opposed to GPUs, because PC Air installation is much more complex and time consuming." (emphasis added) I may review additional documents and information to further analyze BGSE's historical contribution margin and incremental project costs, and update my analysis prior to trial. That may include a heavier weighting of project costs to PC Air as Mr. Duski did in his lost profits analysis.

¹⁷ Per discussion with Bryan Bullerdick.

¹⁸ Attachment 4.

IV. Purpose and Use

This report should not be used for any purpose other than as stated herein. The analysis and opinions contained in this report are based upon documents, information, facts, and allegations that are unique to this case. This report, including any portion thereof, shall not be distributed to any third party without my prior, written consent.

APPENDIX A



GreerWalker

Nicholas R. Harris, CPA/ABV, CFA, CFE

Curriculum Vitae

Position

Director, Forensic and Valuation Services
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Professional History

The Kenrich Group LLC, Chicago, IL - Principal
JPMorgan Chase Bank NA, New York, NY - Financial Analyst
Deloitte, Detroit, MI - Audit and Enterprise Risk Intern

Education

Bachelor of Business Administration, University of Michigan, Ross School of Business
Certificate in Specialized Studies, Audit and Forensic Accounting, Northwestern University

Professional Certifications

Certified Public Accountant (CPA), Accredited in Business Valuation (ABV)
Chartered Financial Analyst (CFA), Charter Holder
Certified Fraud Examiner (CFE)

Publications

How Contractors Can Avoid Claim Pricing Pitfalls, published in CFMA (Construction Financial Management Association) Building Profits magazine (March/April 2019 Edition)

Summary of Experience

Nick specializes in business valuation and forensic accounting including economic damages valuation and fraud investigation. Nick frequently offers opinions and analysis in business transactions including post-closing earn-outs and working capital adjustments.

In construction matters, Nick has assisted owners, general contractors, subcontractors, and sureties in valuing claims related to lost profits, loss of business value, cost overruns, defective work, acceleration, delay and disruption. Nick has assisted project owners and developers with reviewing contract change requests and auditing project costs.

Nick has testified as an expert witness in State and Federal Court. Nick has also presented damages calculations for mediation and settlement purposes.

Prior to joining GreerWalker in January 2017, Nick was a Principal in the Chicago office of a national consulting firm focused on financial forensics.

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Nick Harris

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Trial, Court, and Deposition Testimony History

August 17, 2021, deposition testimony, Piedmont Parking Solutions, LLC d/b/a Carolina Site v. William Sclater Heindl III and WSH Construction, Inc. f/k/a Carolina Site Concepts, Inc., North Carolina Superior Court, Case No. 20-CV-11905, Johnston, Allison & Hord, P.A., Attorneys for Plaintiff

May 25, 2021, deposition testimony, Maaco Franchisor SPV, LLC v. Gregg A. Sadwick and Greba Corporation, United States District Court for the Western District of North Carolina, Charlotte Division, Case Number 3:20-CV-147, Moore & Van Allen PLLC, Benjamin E. Shook, Esq. Attorney for Plaintiff

November 18, 2020, deposition testimony, EarthKind, LLC v. The Lebermuth Company Inc. and Robert M. Brown, United States District Court for the Western District of North Carolina, Statesville Division, Case Number 5:19-cv-00051-GCM, Moore & Van Allen PLLC, Scott M. Tyler, Esq. and Christopher D. Tomlinson, Esq., Attorneys for Plaintiff

August 11, 2020, deposition testimony, Platinum Press, Inc. v. Danielle Douros-Hawk, 3C! Packaging, Inc., John Cullen, and Russell Hill, United States District Court for the Western District of North Carolina, Charlotte Division, Case Number 3:18-CV-00458-GCM, Lewis Brisbois Bisgaard & Smith LLP, Kevin V. Parsons, Esq. and Philip A. Hinson, Esq., Attorneys for Plaintiff

February 25, 2020, deposition testimony, Value Health Solutions Inc. and Nagarajan Parthasarathy v. Pharmaceutical Research Associates, Inc. and PRA Health Sciences, Inc., North Carolina Superior Court, Case No. 2018-CVS-12318, Mainsail Lawyers, David Guidry, Esq., Attorney for Plaintiff

June 21, 2019, deposition testimony, Belcher Pharmaceuticals, LLC v. Hospira, Inc., United States District Court for the Middle District of Florida, Case Number 8:17-cv-2353-T-30JSS, Buchanan Ingersoll & Rooney PC, S. Lloyd Smith, Esq., Attorney for Plaintiff

May 21, 2019, deposition testimony, Frederike Hecht a/k/a Freddie Hecht and Bill Hecht v. Charleston Custom Homes and Remodeling, LLC and NBM Construction Company, Inc., Joint Venture, American Arbitration Association, Case Number 01-18-0003-9393, Womble Bond Dickinson (US) LLP, William Warnock, Jr., Esq., Attorney for Claimants

March 26, 2019, deposition testimony, John Bean Technologies Corporation v. B GSE Group, LLC and Bryan Bullerdick; United States District Court for the District of Utah, Central Division, Case Number 1:17-cv-00142-RJS, Bell Davis & Pitt, P.A., Edward B. Davis, Esq. and Joshua B. Durham, Esq., Attorneys for Defendants

October 26, 2018, trial testimony, Y2 Yoga Cotswold, LLC v. Vinroy W. Reid; VR King Construction LLC; VR Investments, LLC; Baranko Enterprise Inc., and Spend Management Solutions, LLC; North Carolina Superior Court, Case No. 16-CVS-23179, Rabon Law Firm, PLLC, David Guidry, Esq., Attorney for Plaintiff

June 13, 2018, testimony, hearing on Motion to Modify Confirmed Bankruptcy Plan, Alan Thomas Withrow, United States Bankruptcy Court for the Western District of North Carolina; Case No. 11-30117, Moon Wright & Houston, PLLC, Richard S. Wright, Esq., Attorney for Debtor

Nick Harris

Page 3

May 16, 2018, testimony, hearing on Motion to Modify Confirmed Bankruptcy Plan and for Related Relief, William Patrick Cune and Sallie Ann Cune, United States Bankruptcy Court for the Western District of North Carolina; Case No. 16-31409, Moon Wright & Houston, PLLC, Richard S. Wright, Esq., Attorney for Debtors

Professional Affiliations

President and Board Chair, Association of Certified Fraud Examiners Charlotte Chapter

Member, Association of Certified Fraud Examiners (ACFE)

Member, American Institute of Certified Public Accountants (AICPA)

Member, AICPA Forensic and Valuation Services (FVS) Section

Member, North Carolina Association of Certified Public Accountants (NCACPA)

Member, Financial Consulting Group (Business Valuation/Litigation Services)

Member, Chartered Financial Analyst Institute (CFAI)

Community Service

Charlotte Center for Legal Advocacy

Board of Directors, Finance Committee Chair

Larry King's Clubhouse

Board of Directors

APPENDIX B

**John Bean Technologies Corporation v.
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Appendix B

Pleadings and Interrogatory Responses

First Amended Complaint and Exhibits A-O, dated March 16, 2018
 Defendants' Answer to Plaintiff's First Amended Complaint, dated April 4, 2018
 Order Entering into Preliminary Injunction, dated September 20, 2017
 Plaintiff's Responses to Defendant's Second Set of Interrogatories, dated October 15, 2018
 Plaintiff's Answer to Defendants' Counterclaims, dated April 18, 2018
 Defendants' Motion to Preclude the Testimony and Expert Report of David R. Duski dated April 18, 2019
 Summary Judgment Memorandum Decision and Order Dated August 13, 2020
 Plaintiff's Third Set of Requests to Produce to Defendant B GSE Group, LLC and associated correspondence

Expert Reports

Expert Report of David R. Duski, dated January 10, 2019
 Supplemental Expert Report of David R. Duski, dated August 3, 2021 and documents relied upon ⁽¹⁾

Bates Stamped Documents

| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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| BGSE_00039809 | BGSE_00039813 |
| BGSE_00044676 | BGSE_00044681 |
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| BGSE_00065902 | BGSE_00065903 |
| BGSE_00066012 | BGSE_00066013 |
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| BGSE_00165273 | BGSE_00165273 |
| BGSE_00167900 | BGSE_00167904 |
| BGSE_00167903 | BGSE_00167904 |

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Appendix B

| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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| BGSE_00216568 | BGSE_00216574 |
| BGSE_00216691 | BGSE_00216691 |

**John Bean Technologies Corporation v.
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| <u>Bates Beginning</u> | <u>Bates Ending</u> |
|------------------------|---------------------|
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| BGSE_00255695 | BGSE_00255695 |
| BGSE_00255709 | BGSE_00255709 |

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| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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| BGSE_00393674 | BGSE_00393677 |

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| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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**John Bean Technologies Corporation v.
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| <u>Bates Beginning</u> | <u>Bates Ending</u> |
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| BGSE_00519307 | BGSE_00519307 |
| BGSE_00541355 | BGSE_00541356 |
| BGSE_00549995 | BGSE_00549995 |
| BGSE_00576033 | BGSE_00576033 |
| BGSE_00585412 | BGSE_00585412 |
| BGSE_00586014 | BGSE_00586014 |
| BGSE_00586016 | BGSE_00586016 |
| BGSE_00586889 | BGSE_00586889 |
| BGSE_00588831 | BGSE_00588831 |
| BGSE_00590011 | BGSE_00590011 |
| BGSE_00589379 | BGSE_00589379 |
| BGSE_00589751 | BGSE_00589751 |
| BGSE_00590315 | BGSE_00590316 |
| BGSE_00590349 | BGSE_00590349 |
| BGSE_00601921 | BGSE_00601921 |
| BGSE_00601941 | BGSE_00602720 |
| BGSE_00602789 | BGSE_00602789 |
| BGSE_00602811 | BGSE_00602811 |
| BGSE_00603377 | BGSE_00603377 |
| BGSE_00603466 | BGSE_00603466 |
| BGSE_00606862 | BGSE_00606863 |
| BGSE_00607724 | BGSE_00607725 |
| BGSE_00608016 | BGSE_00608332 |
| BGSE_00608052 | BGSE_00608052 |
| BGSE_00608109 | BGSE_00608109 |
| BGSE_00608121 | BGSE_00608121 |
| BGSE_00608315 | BGSE_00608315 |
| BGSE_00608334 | BGSE_00608334 |

(2)

(2)

**John Bean Technologies Corporation v.
B GSE Group, LLC and Bryan Bullerdick
Documents Received**

Appendix B

| <u>Bates Beginning</u> | <u>Bates Ending</u> |
|------------------------|---------------------|
| GBT00001378 | GBT00001399 |
| GBT00001518 | GBT00001523 |
| GBT00010712 | GBT00010731 |
| GBT00014971 | GBT00015878 |
| GBT00015901 | GBT00015902 |
| GBT00015950 | GBT00015977 |
| GBT00015988 | GBT00015995 |
| GBT00016061 | GBT00016100 |
| GBT00016277 | GBT00016278 |
| GBT00019121 | GBT00019123 |
| GBT00020008 | GBT00020013 |
| GBT00023185 | GBT00023185 |
| GBT00023190 | GBT00023192 |
| GBT00023250 | GBT00023260 |
| GBT00023949 | GBT00023949 |
| GBT00024265 | GBT00024267 |
| GBT00024648 | GBT00024655 |
| GBT00024991 | GBT00024991 |
| GBT00025164 | GBT00025164 |
| GBT00025349 | GBT00025349 |
| GBT00025574 | GBT00025575 |
| GBT00026313 | GBT00026350 |
| GBT00027360 | GBT00027361 |
| GBT00029419 | GBT00029440 |
| GBT00032235 | GBT00032236 |
| GBT00032417 | GBT00032461 |
| GBT00032766 | GBT00032772 |
| GBT00032780 | GBT00032784 |
| GBT00032897 | GBT00032918 |
| GBT00034092 | GBT00034096 |
| GBT00034114 | GBT00034122 |
| GBT00034157 | GBT00034171 |
| GBT00034268 | GBT00034270 |
| GBT00034276 | GBT00034277 |
| GBT00038734 | GBT00038843 |
| GBT00040850 | GBT00040851 |
| GBT00040884 | GBT00040942 |
| GBT00041002 | GBT00041005 |
| GBT00047921 | GBT00047925 |
| GBT00061628 | GBT00061638 |
| GBT00062494 | GBT00062494 |
| GBT00069829 | GBT00069830 |
| GBT00081239 | GBT00081312 |
| GBT00083821 | GBT00083823 |
| GBT00085524 | GBT00085526 |
| GBT00089549 | GBT00089550 |
| GBT00092521 | GBT00092522 |
| GBT00094378 | GBT00094397 |
| GBT00094540 | GBT00094542 |
| GBT00094585 | GBT00094592 |
| GBT00095145 | GBT00095154 |
| GBT00095162 | GBT00095167 |
| GBT00095240 | GBT00095241 |
| GBT00095996 | GBT00095997 |
| GBT00108561 | GBT00108575 |
| GBT00109157 | GBT00109170 |
| GBT00109650 | GBT00109651 |

**John Bean Technologies Corporation v.
B GSE Group, LLC and Bryan Bullerdick
Documents Received**

Appendix B

| <u>Bates Beginning</u> | <u>Bates Ending</u> |
|------------------------|---------------------|
| GBT00109655 | GBT00109655 |
| GBT00109796 | GBT00109801 |
| GBT00109803 | GBT00109811 |
| GBT00109815 | GBT00109817 |
| GBT00109948 | GBT00109985 |
| GBT00110056 | GBT00110056 |
| GBT00110170 | GBT00110173 |
| GBT00112843 | GBT00112843 |
| GBT00112845 | GBT00112847 |
| GBT00112952 | GBT00112953 |
| GBT00113162 | GBT00113167 |
| GBT00113283 | GBT00113316 |
| GBT00113347 | GBT00113347 |
| GBT00113660 | GBT00113691 |
| GBT00113703 | GBT00113710 |
| GBT00113855 | GBT00113869 |
| GBT00114208 | GBT00114226 |
| GBT00114503 | GBT00114505 |
| GBT00114520 | GBT00114522 |
| GBT00114595 | GBT00114601 |
| GBT00114608 | GBT00114620 |
| GBT00126082 | GBT00126100 |
| GBT00126655 | GBT00126656 |
| GBT00126677 | GBT00126683 |
| GBT00127040 | GBT00127040 |
| GBT00127188 | GBT00127192 |
| GBT00127268 | GBT00127272 |
| GBT00131689 | GBT00131694 |
| GBT00133021 | GBT00133030 |
| GBT00133056 | GBT00133069 |
| GBT00133119 | GBT00133123 |
| GBT00133143 | GBT00133150 |
| GBT00136658 | GBT00136658 |
| GBT00136675 | GBT00136678 |
| GBT00136681 | GBT00136683 |
| GBT00136909 | GBT00136910 |
| GBT00141600 | GBT00141603 |
| GBT00141983 | GBT00141987 |
| GBT00142023 | GBT00142023 |
| GBT00142034 | GBT00142034 |
| GBT00142050 | GBT00142057 |
| GBT00142095 | GBT00142110 |
| GBT00142281 | GBT00142282 |
| GBT00143139 | GBT00143154 |
| GBT00143159 | GBT00143160 |
| GBT00144845 | GBT00144845 |
| GBT00144900 | GBT00144905 |
| GBT00144907 | GBT00144908 |
| GBT00145024 | GBT00145069 |
| GBT00145156 | GBT00145216 |
| GBT00145294 | GBT00145345 |
| GBT00145414 | GBT00145429 |
| GBT00145615 | GBT00145615 |
| GBT00145743 | GBT00145743 |
| GBT00145871 | GBT00145871 |
| GBT00145885 | GBT00145885 |
| GBT00146040 | GBT00146045 |

**John Bean Technologies Corporation v.
B GSE Group, LLC and Bryan Bullerdick
Documents Received**

Appendix B

| <u>Bates Beginning</u> | <u>Bates Ending</u> |
|------------------------|---------------------|
| GBT00146351 | GBT00146351 |
| GBT00146355 | GBT00146357 |
| GBT00146417 | GBT00146419 |
| GBT00146431 | GBT00146433 |
| GBT00146442 | GBT00146443 |
| GBT00146454 | GBT00146473 |
| GBT00146594 | GBT00146905 |
| GBT00149383 | GBT00149422 |
| GBT00543331 | GBT00543331 |

Deposition Transcripts

Deposition of Bryan M. Bullerdick and Exhibits 1-69, taken June 21, 2018
Deposition of Patrick H. Lester and Exhibits 70-106, taken July 18, 2018
Deposition of Marshall Scott Dils and Exhibits 108-174, taken July 26, 2018
Deposition of Brian DeRoche and Exhibits 232-273, taken November 28, 2018
Deposition of Scott Gwilliam and Exhibits 175-231, taken November 7, 2018
Deposition of Brian D. DeRoche and Exhibits 272 and 291-299, taken December 20, 2018
Deposition of Joaquin Gabriel Magallanez and Exhibits 274-290, taken December 20, 2018
Deposition of David Duski and Exhibits 300-310, taken March 13, 2019 ⁽³⁾
Deposition of Nicholas Harris and Exhibits 302-304 and 311-324, taken March 26, 2019

Research

John Bean Technologies Corporation Form 10-K for the fiscal year ended December 31, 2014
John Bean Technologies Corporation Form 10-K for the fiscal year ended December 31, 2017
AICPA Practice Aid, Calculating Intellectual Property Infringement Damages
AICPA Practice Aid, Calculating Lost Profits
Litigation Services Handbook, Sixth Edition
15 U.S.C. Section 1117(a)
Civil Action No. 1:18-cv-159 in the United States District Court, Southern District of Ohio, Western Division

Note(s):

- (1) I requested from counsel for Defendants the documents that Mr. Duski relied upon in his Supplemental Report. I received a set of documents that I understand is the documents referenced in Mr. Duski's Supplemental Report with duplicates removed.
- (2) I received from BGSE documents that I understand Defendants produced in response to JBT's third request for production. I understand that the documents that I received were later Bates numbered, and that this range represents those documents.
- (3) I was present via phone during this deposition.

ATTACHMENTS

**John Bean Technologies Corporation vs. B GSE Group, LLC, et al.
BGSE Supplier Pricing Comparison and Alleged Cost Savings (PC Air)**

Attachment 1
Updated 9/6/2021

| Count | Project | Scope Per Duski Report ^(a) | Purchase Order Date | Cost of Equipment from Twist and Northern Air | | | Would- Have- Been BGSE Cost Using JBT as Supplier | | | Cost Savings to BGSE |
|-------|---------------------------|---------------------------------------|-----------------------------|---|---|---------------------|---|---------------|---------------|------------------------------|
| | | | | Supplier | Product Description | Quantity Ordered | Price Per Unit ⁽¹⁾ | Amount | | |
| 1 | Lemoore P-328 (Phase 1) | PC Air | 8/29/2015 ^(b) | Twist ^(c) | ACU030-D 30 Ton DX High Pressure F 35 Unit | 4 ^{(c)(2)} | \$ [REDACTED] ^(c) | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(d) |
| 2 | Beaufort P-465 | PC Air | 2/12/2016 ^(e) | Twist ^(f) | ACU030 | 4 ^(f) | \$ [REDACTED] ^(f) | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(g) |
| 3 | Kadena P-803 | PC Air | 1/25/2016 ^(h) | Twist ⁽ⁱ⁾ | ACU030 30 Ton DX High Pressure F 35 Unit | 3 ⁽ⁱ⁾ | \$ [REDACTED] ⁽ⁱ⁾ | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(j) |
| 4 | Lemoore P-378 (Phase 2/3) | PC Air | 9/23/2016 ^(k) | Twist ^(l) | ACU030 30 Ton DX High Pressure F 35 Units | 7 ^{(l)(2)} | \$ [REDACTED] ^(l) | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(m) |
| 5 | Beaufort P-464 | PC Air | 9/28/2018 ⁽ⁿ⁾ | Northern Air ^(o) | F35 PCA, 480V-3PH-60Hz, 0kW, STAND MOUNTED ^(p) | 9 ⁽ⁿ⁾⁽⁵⁾ | \$ [REDACTED] ⁽ⁿ⁾⁽⁵⁾ | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(q) |
| 6 | Eielson E E-376 | PC Air | | Northern Air ^(o) | F35 PCA, 480V-3PH-60Hz, 0kW, STAND MOUNTED ^(p) | 4 ^(o) | \$ [REDACTED] ^(o) | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(r) |
| 7 | Burlington B-795 (B-150) | PC Air | 9/28/2018 ^{(p)(5)} | Northern Air ^(q) | F35 PCA, 480V-3PH-60Hz, 0kW, STAND MOUNTED ^(r) | 5 ^{(q)(5)} | \$ [REDACTED] ^(q) | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(s) |
| 8 | Eielson E E-379 | PC Air | 8/15/2018 ^(r) | Northern Air ^(s) | F35 PCA, 480V-3PH-60Hz, 0kW, STAND MOUNTED ^(t) | 4 ^(s) | \$ [REDACTED] ^(s) | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] ^(u) |
| | | | | | | | | | | \$ [REDACTED] |

| JBT Pricing Per "Blanket Quote" ^(l) | | |
|---|----------|----------------|
| Product Description | Quantity | Price Per Unit |
| HPC-F 30 Ton High Pressure Pre-Conditioned Air unit – Fixed | 1-4 | \$ [REDACTED] |
| HPC-F 30 Ton High Pressure Pre-Conditioned Air unit – Fixed | 5-9 | \$ [REDACTED] |
| HPC-F 30 Ton High Pressure Pre-Conditioned Air unit – Fixed | 10-14 | \$ [REDACTED] |
| HPC-F 30 Ton High Pressure Pre-Conditioned Air unit – Fixed | 15-20 | \$ [REDACTED] |

General Note(s):

This analysis does not include a pricing comparison for certain products/services including GPU, PC Air Master Controller, and PC Air Startup and Training. As shown in Attachment 1.1, and per discussion with Mr. Bullerdick, BGSE did not save costs by using Piller to supply GPU equipment instead of JBT. Furthermore, per BGSE, the estimated cost to BGSE for PC Air Master Controller and PC Air Startup and Training is greater than the amount it would have paid to JBT. As such, those products/services are not included in this analysis. The addition of those items may further reduce the amount of BGSE's alleged unjust enrichment.

Source(s):

- (a) Duski Supplement, Updated Exhibit 4, Summary.
- (b) BGSE_00589379.
- (c) BGSE_00307338-00001 and BGSE_00304683-00002.
- (d) Duski Supplement, Updated Exhibit 3, Schedule A1.
- (e) BGSE_00241885-00001.
- (f) BGSE_00601953.
- (g) Duski Supplement, Updated Exhibit 3, Schedule B1.
- (h) BGSE_00608184.
- (i) BGSE_00312167-00001
- (j) Duski Supplement, Updated Exhibit 3, Schedule C1.
- (K) BGSE_00589751.
- (l) BGSE_00334673-00001 and BGSE_00343070-00001.
- (m) BGSE_00590315-16.
- (n) BGSE_00590349, BGSE_00601921, BGSE_00608109, BGSE_00590011 (NA Invoice No. 0076520-IN).
- (o) BGSE_00602375 and BGSE_00602335.
- (p) BGSE_00602160 and BGSE_00602117.
- (q) BGSE_00602114, BGSE_00602129, BGSE_00602068.
- (r) BGSE_00602596.
- (s) BGSE_00602569.
- (t) JBT00133067.

Note(s):

- (1) Amounts shown in this column do not include additional materials such as CAS Soft Hose to Hard Pipe Connections, CAS Flanges, Hose Clamps, etc. To the extent that those types of costs are included in JBT's "blanket quote" pricing, then they should also be included in this column. The addition of those costs would further reduce the amount of BGSE's alleged unjust enrichment.
- (2) The allocation of PC Air units between Lemoore Phase 1 and Phases 2/3 is per the Project Estimates for comparison purposes.
- (3) This amount is based on pricing in JBT's "blanket quote" by quantity.
- (4) Per discussion with Mr. Bullerdick this unit meets the specifications and requirements for this project and meets or exceeds the performance of a 30-ton JBT unit.
- (5) BGSE's purchase order to Northern Air included nine total PC Air units. Five units were priced at \$ [REDACTED]. Four were priced at \$ [REDACTED] and included notes that these four units would have a larger circuit breaker, blower, and blower motor. BGSE later received a credit memo from Northern Air that reduced the price on four units from \$79,000 to \$ [REDACTED] per unit. Northern Air's invoices and statements suggest that BGSE's cost was \$ [REDACTED] for nine units on this project.
- (6) The invoices cited above include three units. I understand from discussion with BGSE that five units were installed at the same price per unit.

John Bean Technologies Corporation vs. B GSE Group, LLC, et al.
BGSE Supplier Pricing Comparison (GPU)

Attachment 1.1
Updated 9/6/2021

| JBT GPU Pricing | | Actual Cost of Equipment from Piller | | |
|--|----------------|---|-------------------------------|---------------------------------------|
| Per BGSE "Blanket" Purchase Order ^(a) | | | | |
| Item Description | Price Per Unit | Item Description | Price Per Unit ⁽²⁾ | Project |
| <i>Comparison of 270 VDC Pricing</i> | | | | |
| 270 VDC | \$ [REDACTED] | 270 VDC | \$ [REDACTED] | Beaufort P-464 ^{(b)(3)} |
| 270 VDC Stands | \$ [REDACTED] | 270 VDC | \$ [REDACTED] | Burlington B-795 (150) ^(c) |
| | | 270 VDC | \$ [REDACTED] | Eielson EIE-378 ^(d) |
| Unit and Stand | \$ [REDACTED] | 270 VDC | \$ [REDACTED] | Eielson EIE-379 ^(e) |
| | | 270 VDC | \$ [REDACTED] | Eielson EIE-393 ^(g) |
| | | 270 VDC | \$ [REDACTED] | Eielson EIE-394 ^(h) |
| | | 270 VDC | \$ [REDACTED] | Eielson EIE-376 ⁽ⁱ⁾ |
| | | Average | \$ [REDACTED] | |
| | | 270VDC Power Converter Stands | \$ [REDACTED] | Eielson EIE-379 ^(f) |
| | | 270VDC Power Converter Stands | \$ [REDACTED] | Eielson EIE-376 ^(f) |
| | | 15" Piller Stand | \$ [REDACTED] | Eielson EIE-378 ^(j) |
| | | Average | \$ [REDACTED] | |
| | | <i>Average Unit and Stand \$ [REDACTED]</i> | | |

GPU Items BGSE Has Not Supplied or that JBT Would Not Have Supplied on the Projects ⁽¹⁾

| | | |
|-----------------------|---------------|------------|
| 270 VDC / 400HZ Combo | \$ [REDACTED] | [REDACTED] |
| 90KVA 400HZ | \$ [REDACTED] | [REDACTED] |

Sources(s):

- (a) JBT00015991.
- (b) BGSE_00585412.
- (c) BGSE_00588831 and BGSE_00602081.
- (d) BGSE_00586014.
- (e) BGSE_00602588.
- (f) BGSE_00602293.
- (g) BGSE_00602511.
- (h) BGSE_00586016.
- (i) BGSE_00602295.
- (j) BGSE_00602442.

Note(s):

(1) I understand from Mr. Bullerdick that while BGSE's Project Estimates list "270 VDC FLED," BGSE never supplied or installed these products for the respective Projects. According to Mr. Bullerdick, JBT GPUs were too large in that they would have encroached on the fire egress on certain projects.

(2) Per discussion with Mr. Bullerdick, units from Piller are shipped from Europe. Shipping and other related costs can range from \$ [REDACTED] to \$ [REDACTED] per unit which is higher than shipping on JBT units. As such, there is no cost savings to BGSE associated with using Piller as the supplier of GPU versus JBT.

(3) This invoice includes nine of the thirteen units installed on the project. The invoice for the remaining four units shows a lower price, but also states, "BALANCE AT DELIVERY," suggesting that a portion of the purchase price was already paid and excluded from the invoice amount.

John Bean Technologies Corporation vs. B GSE Group, LLC, et al.
Overlap Between Mr. Duski's Calculation of JBT's Alleged Lost Profit and
BGSE's Alleged Unjust Enrichment

Attachment 2
Updated 9/6/2021

| BGSE's Alleged Unjust Enrichment | | | JBT Alleged Lost Profit Per Mr. Duski ^(b) | | | Estimated Would-Have-Been BGSE | | | | |
|----------------------------------|----------------------------------|------------------------|--|--------------------------|-------------------------------|--------------------------------|--------------------------|---|---|---|
| Per Mr. Duski ^(a) | | | Incremental Costs Using JBT as Supplier | | | J = A + I | | K = C - J | | |
| A | B | C = A + B | D | E | F = D + E | G = (D) | H | I = G + H | J = A + I | K = C - J |
| Estimated | | | | | | | | | | |
| Project | Estimated or Actual BGSE Revenue | BGSE Incremental Costs | Estimated BGSE Gross Profit | Alleged JBT Lost Revenue | Alleged JBT Incremental Costs | Alleged JBT Lost Profit | Alleged JBT Lost Revenue | Additional Non-JBT Cost ^{(a)(1)} | Estimated Would- Have-Been BGSE Profit Using JBT as Supplier | Overlap Between Alleged Lost Profits and Disgorgement |
| Lemoore P-328 | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] |
| Beaufort P-465 | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] |
| Kadena P-803 | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] |
| | | | | | | | | | Total | Total |
| | | | | | | | | | | \$ [REDACTED] |

Source(s):

- (a) Duski Supplement, Updated Exhibit 4, Schedules A, B and C.
(b) Duski Supplement, Updated Exhibit 3, Schedules A1, B1 and C1.

Note(s):

- (1) These amounts are estimates of the additional costs that BGSE would have incurred in addition to the cost of products and services that JBT would have provided. They include CAS Soft Hose to Hard Pipe Connection, CAS Flange, Hose Clamps, and Shipping. Per discussion with Mr. Bullerdick, these items would not have been provided by JBT. In addition, these items do not appear to be included in JBT's costs as part of Mr. Duski's calculation of JBT's alleged lost profit on these projects.

John Bean Technologies Corporation vs. B GSE Group, LLC, et al.
Timing of JBT Direct Bidding Relative to JBT Discovery of BGSE Alleged Wrongful Acts

Attachment 3
Updated 9/6/2021

| Project | Approximate Date of RFP / Bid | Contractor Receiving JBT Bid/Quote | | JBT Alleged Damages | | |
|--|-------------------------------|--|--|----------------------------|------|-------------------|
| | | Actual | But For BGSE Alleged Wrongful Acts | Lost Profit | BGSE | Unjust Enrichment |
| | | (c) | (i) | | (k) | X |
| <i>May 2016 - Email from Michael Austin stating, "... how do we keep from becoming competitors (we both feel like this is likely not best for either party)." (f)</i> | | | | | | |
| Beaufort P-465 | 2014 | BGSE | BGSE | X | X | |
| Lemoore P-328 | Feb-15 | BGSE | BGSE | X | X | |
| <i>August 2016 - JBT "discovered an instance where BGSE misrepresented that is was the manufacturer of a JBT product and misrepresented its relationship with JBT ..." (b)</i> | | | | | | |
| Lemoore P-378 | Jan-16 | Not Submitted | BGSE | (1) | X | |
| Kadena P-803 | Jan-16 | BGSE | BGSE | X | X | |
| Beaufort P-464 | Jan-17 | Haskell, Erickson Associates, Mitchell Brothers, Sauer RQ Construction | Unknown / Potentially BGSE | | X | |
| Eielson EIE-376 | Mar-17 | (h) | (m)(2) | Unknown / Potentially BGSE | X | |
| Burlington B-795 | Apr-17 | (n) | Benaka, Kallidus Technologies | Unknown / Potentially BGSE | X | |
| Eielson EIE-378 | May-17 | (p) | Amped Electric / Amped Fire & Security | Unknown / Potentially BGSE | X | |

Source(s):

- (a) 2019 Duski Report, p. 26.
- (b) 2019 Duski Report, p. 17.
- (c) 2019 Duski Report, pp. 35-38.
- (d) 2019 Duski Report, p. 43.
- (e) 2019 Duski Report, p. 50.
- (f) JBT00109976-85 at 77.
- (g) 2019 Duski Report, p. 65.
- (h) 2019 Duski Report, p. 55.
- (i) 2019 Duski Report, p. 53.
- (j) 2019 Duski Report, p. 38.
- (k) 2019 Duski Report, p. 27.
- (l) 2019 Duski Report, pp. 44-45.
- (m) 2019 Duski Report, p. 56.
- (n) 2019 Duski Report, p. 58.
- (o) 2019 Duski Report, p. 61 and footnote 312.
- (p) 2019 Duski Report, p. 63.
- (q) 2019 Duski Report, p. 47.
- (r) 2019 Duski Report, p. 51.

Note(s):

- (1) Mr. Duski states, "I further understand that JBT did not submit a bid for PC Air or GPUs to BGSE for this project because JBT believed that BGSE was bidding JBT equipment on its behalf."
- (2) Per Mr. Duski, this JBT bid was unsolicited.
- (3) Per Mr. Duski's report at page 45, "While JBT did not provide a quote to BGSE specific to the Kadena project, JBT did provide a 'blanket quote' for the Jetaire HPCF-3000 PC Air unit just a few months after BGSE was awarded the project."

John Bean Technologies Corporation vs. B GSE Group, LLC, et al.
Summary of BGSE Profit Margin per Duski Supplemental Report

Attachment 4

| Count | Project | BGSE Customer ^(a) | First BGSE Invoice Date | Last BGSE Invoice Date | Estimated Per Duski Supplement Updated Exhibit 4 ^(b) | | | | Adjusted Revenue |
|--------------|------------------|-----------------------------------|----------------------------|---------------------------|---|------------------------------------|----------------------------|---|---------------------|
| | | | | | BGSE Revenue | BGSE Profit / Unjust Enrichment | Implied Profit Margin % | Duski Schedule | |
| 1 | Lemoore P-328 | Able Heating & Air, Certified Air | 5/25/2016 | (c) | 12/31/2017 | (d) | \$ [REDACTED] | A | \$ [REDACTED] |
| 2 | Beaufort P-465 | Carothers | 7/6/2016 | (e) | 10/9/2018 | (f) | \$ [REDACTED] | B | \$ [REDACTED] |
| 3 | Kadena P-803 | Prime Projects International | 1/29/2016 | (g) | 12/19/2017 | (h) | \$ [REDACTED] | C | \$ [REDACTED] |
| 4 | Lemoore P-378 | Able Heating & Air, Certified Air | 3/23/2017 | (i) | 4/24/2019 | (j) | \$ [REDACTED] | D | \$ [REDACTED] |
| 5 | Beaufort P-464 | Haskell | 2/21/2019 | (k) | 1/31/2021 | (l) | \$ [REDACTED] | E | \$ [REDACTED] |
| 6 | Eielson EIE-376 | Unit Company | 4/25/2018 | (m) | 3/24/2020 | (n) | \$ [REDACTED] | F | \$ [REDACTED] |
| 7 | Burlington B-150 | Benaka | 12/21/2018 | (o) | 12/9/2019 | (p) | \$ [REDACTED] | G | \$ [REDACTED] |
| 8 | Eielson EIE-378 | Watterson Construction | 4/10/2019 | (q) | 1/31/2020 | (r) | \$ [REDACTED] | H | \$ [REDACTED] 1(y) |
| 9 | Eielson EIE-379 | Unit Company | 4/27/2018 | (s) | 3/24/2020 | (t) | \$ [REDACTED] | I | \$ [REDACTED] 1(z) |
| 10 | Eielson EIE-393 | Haakenson | 4/10/2019 | (u) | 2/6/2020 | (v) | \$ [REDACTED] | J | \$ [REDACTED] |
| 11 | Eielson EIE-394 | Tesco | 7/23/2019 | (w) | 2/7/2020 | (x) | \$ [REDACTED] | K | \$ [REDACTED] |
| Total | | | | | \$ [REDACTED] | \$ [REDACTED] | \$ [REDACTED] | | \$ [REDACTED] |
| | | | | | | | | BGSE Historical Contribution Margin | |
| | | | | | | | | Estimated Incremental GPU and PC Air Profit on the Projects | \$ [REDACTED] |

Source(s):

- (a) Per discussion with BGSE and BGSE's accounting records.
- (b) Duski Supplemental Report, Exhibit 4, Schedules A-Q.
- (c) BGSE_00602715-16.
- (d) BGSE_00602714.
- (e) BGSE_00601966.
- (f) BGSE_00601960.
- (g) BGSE_00608192.
- (h) BGSE_00608190-91.
- (i) BGSE_00291368-00001.
- (j) BGSE_00608315.
- (k) BGSE_00608121.
- (l) BGSE_00608052.
- (m) BGSE_00602269.
- (n) BGSE_00606862-63.
- (o) BGSE_00602121.
- (p) BGSE_00602072.
- (q) BGSE_00602396.
- (r) BGSE_00602395.
- (s) BGSE_00602549.
- (t) BGSE_00607724-25.
- (u) BGSE_00602632.
- (v) BGSE_00602641.
- (w) BGSE_00602668.
- (x) BGSE_00586889.
- (y) BGSE_00602395, BGSE_00602396, BGSE_00602397, and BGSE_00602398.
- (z) BGSE_00602632, BGSE_00592715, BGSE_00602633, BGSE_00602641, and BGSE_00602397.

Notes(s):

- (1) The actual invoiced amount includes a discount and is lower than the comparable scope on the Project Estimate.

John Bean Technologies Corporation vs. B GSE Group, LLC, et al.
Calculation of BGSE Historical Profit Margins

Attachment 5

| | 2015 ^(a) | 2016 ^(a) | 2017 ^(b) | 2018 ^(c) | 2019 ^(c) | 2020 ^(d) | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------|
| Contract Revenues Earned | | | | | | | |
| Bad Debt | \$ | | | | | | |
| Net Revenue | \$ | | | | | | |
| Cost of Revenues Earned | | | | | | | |
| Gross Profit | \$ | | | | | | |
| <i>Gross Profit Percentage (%)</i> | | | | | | | |
| Project-Related Expenses Recorded as General and Administrative | | | | | | | |
| Travel expense | \$ | | | | | | |
| Commissions | \$ | | | | | | |
| Salaries - staff | \$ | | | | | | |
| Shipping | \$ | | | | | | |
| Contract labor | \$ | | | | | | |
| Meals and entertainment | \$ | | | | | | |
| Equipment rental | \$ | | | | | | |
| Subtotal | \$ | | | | | | |
| Contribution Margin | \$ | | | | | | |
| <i>Contribution Margin Percentage (%)</i> | | | | | | | |
| Other General and Administrative Expenses | | | | | | | |
| Officers' salaries | \$ | | | | | | |
| Professional fees | \$ | | | | | | |
| Advertising and promotion | \$ | | | | | | |
| Payroll taxes | \$ | | | | | | |
| Telephone expense | \$ | | | | | | |
| Factoring | \$ | | | | | | |
| Taxes, license and permits | \$ | | | | | | |
| Auto expense | \$ | | | | | | |
| Rent expense | \$ | | | | | | |
| Postage and delivery | \$ | | | | | | |
| Insurance | \$ | | | | | | |
| Contract administrative fees | \$ | | | | | | |
| Office supplies and expense | \$ | | | | | | |
| Bank charges | \$ | | | | | | |
| Tooling expense | \$ | | | | | | |
| Amortization | \$ | | | | | | |
| Dues and subscriptions | \$ | | | | | | |
| Depreciation | \$ | | | | | | |
| Miscellaneous | \$ | | | | | | |
| Uniforms | \$ | | | | | | |
| Printing & reproduction | \$ | | | | | | |
| Website expense | \$ | | | | | | |
| Trade shows | \$ | | | | | | |
| Computer and internet expense | \$ | | | | | | |
| Contributions | \$ | | | | | | |
| Utilities | \$ | | | | | | |
| Subtotal | \$ | | | | | | |
| Income (Loss) from Operations | \$ | | | | | | |
| Other Income (Expenses): | | | | | | | |
| Other Income | \$ | | | | | | |
| Interest Income | \$ | | | | | | |
| Interest Expense | \$ | | | | | | |
| Total Other Income (Expenses) | \$ | | | | | | |
| Net Income (Loss) | \$ | | | | | | |
| <i>Net Income Percentage (%)</i> | | | | | | | |

Source(s):

- (a) BGSE_00603466.
- (b) BGSE_00602789.
- (c) BGSE_00602811.
- (d) BGSE_00608334.